



Forms and Memos

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Forms and Memos

- Forms
- Memos
- Frequently Asked Questions
- Questions



Forms and Memos

I. Forms:

All forms can be found on the Department of Local Government Finance (DLGF) website at www.in.gov/dlgf or the Indiana Commission on Public Records website at www.in.gov/icpr. There are many forms; however, this presentation will highlight the commonly used forms.

- **Form 2 Notice of Assessment of Mobile Home**

[IC 6-1.1-31-1]

The assessing official sends this notice to the owner of an annually assessed mobile home situated within the township or county on the assessment date. The notice serves as the notification to the owner of the assessed value of the mobile home for the current year. (SF 466)



Forms and Memos

- **Form 11 Notice of Assessment of Land and Improvements**
[IC 6-1.1-31-1]

The assessing official sends this notice to the owner of real property to notify the owner of the assessed value of the property. This notice of assessment is sent to all real property owners after a general reassessment, as a result of a change through the annual adjustment process, or because of a change of an assessment resulting from improvements made to the property. It also indicates the previous year's assessment and the property owner's right to appeal pursuant to IC 6-1.1-15-1. (SF 21366)



Forms and Memos

- **Form 17T Claim for Refund (Real Property, Personal Property, and Annually Assessed Mobile Homes)**

[IC 6-1.1-26-1]

A claimant who requests a tax refund because of overpayment of previously-paid property taxes files this form with the county auditor. The customary practice is for the taxpayer to file a 17T along with a Form 130 or 133, which is the recommendation of the State Board of Accounts because it effectively stops the clock from running out under IC 6-1.1-26-1 (normally a request for refund must be made within three (3) years from when the taxes were first due; a Form 133 must be filed within three (3) years from when the taxes were first due).



Forms and Memos

- **Form 17T** con't.

It is true that if a refund is based on an assessment appeal under IC 6-1.1-15 or reduction in assessment by the DLGF, this does not require a claim, but the State Board of Accounts recommends that counties use the 17T to document the calculation of the amount applied to the next installment and/or refunded under IC 6-1.1-15-11. The State Board of Accounts would prefer the 17T be used for all refunds of property taxes.

(This form is prescribed by the State Board of Accounts.)



Forms and Memos

- **Form 102 Farmer's Tangible Personal Property
Assessment Return**

[IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by farmers to report their tangible depreciable personal property. **This form is confidential.** (SF 50006)



Forms and Memos

- **Form 103 Business Tangible Personal Property Return (Short)**

[IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and can be used by a taxpayer to report the taxpayer's tangible business personal property if: the taxpayer is not a manufacturer or processor; the personal property assessment is not \$150,000 or more; the taxpayer is not claiming any exemptions or deductions (other than the enterprise zone credit); and the taxpayer is not claiming any special adjustment(s). **This form is confidential.** (SF 11274)



Forms and Memos

- **Form 103 Business Tangible Personal Property Return (Long)**

[IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer to report all business tangible personal property. **This form is confidential.** (SF 11405)



Forms and Memos

- **Form 103 Business Tangible Personal Property Return**

Note: There were several legislative changes in 2015:

- Section 2 of Senate Enrolled Act 436 (SEA 436 – 2015) amends IC 6-1.1-3-7 by eliminating the requirement that a taxpayer who owns personal property with assessed value over \$150,000 file the returns in duplicate. Sections 2 and 4 amend IC 6-1.1-3-7 and IC 6-1.1-3-10, respectively, so that a taxpayer with:

- (1) personal property located in more than one township in a county; or

- (2) personal property located in two or more taxing districts within the same township;



Forms and Memos

- **Form 103 Business Tangible Personal Property Return**

Note: con't.

must file a single return with the county assessor and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. The county assessor must allocate the assessed value by township and by taxing district (currently, the allocation is only done by township). These amendments are effective July 1, 2015.



Forms and Memos

- **Form 103 Business Tangible Personal Property Return**

Note: con't.

Section 3 of SEA 436 institutes changes to the exemption of business personal property with an acquisition cost of less than \$20,000 (this exemption was introduced by Senate Enrolled Act 1 in 2014 and was originally designed to be an option counties could implement). Section 3 amends IC 6-1.1-3-7.2 so that this exemption is no longer a county option; effective July 1, 2015, the exemption is automatic statewide.



Forms and Memos

- **Form 103 Business Tangible Personal Property Return**

Note: con't.

A taxpayer that is eligible for the exemption is not required to file a personal property return, but the taxpayer must, before May 15 of the calendar year in which the assessment date occurs, file with the county assessor an annual certification stating that the taxpayer's business personal property in the county is exempt from taxation for that assessment date. Section 3 amends IC 6-1.1-3-7.2 so that the certification must be notarized and signed under penalties for perjury.



Forms and Memos

- **Form 103-ERA Schedule of Deduction from Assessed Valuation Personal Property in Economic Revitalization Area**

[IC 6-1.1-12.1-4.5]

This schedule must be filed with a Form 103-Long with the township assessor, if any, or the county assessor. A separate schedule must be completed for each approved abatement.

This form is confidential. (SF 52503)



Forms and Memos

- **Form 103-N Information Return of Not Owned Personal Property**

[IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer to fulfill the requirement to furnish a complete listing of all personal property that is not owned by the taxpayer, but is held, possessed, or controlled by the taxpayer on the assessment date. **This form is confidential.**
(SF 23000)



Forms and Memos

- **Form 103-O Information Return of Owned Personal Property**

[IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer to fulfill the requirement to furnish a complete listing of all personal property that is owned by the taxpayer but is held, possessed, or controlled by another person on the assessment date. **This form is confidential.**
(SF 24057)



Forms and Memos

- **Form 103-P Claim for Exemption of Air or Water Pollution Control Facilities (Personal Property)**

[IC 6-1.1-10-9, 10, 12, 13 and IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by taxpayers to claim an exemption for industrial waste control facilities or stationary or unlicensed mobile air pollution control systems. The taxpayer must also forward a copy of this form to the Indiana Department of Environmental Management by registered or certified mail for purposes of the industrial waste control facilities exemption. **This form is confidential.** (SF 24056)



Forms and Memos

- **Form 103-SR Single Return-Business Tangible Personal Property**

[IC 6-1.1-31-1]

This form is filed by the taxpayer if the taxpayer has ownership of personal property in more than one (1) township in the county and the assessed value is less than one million five hundred thousand dollars (\$1,500,000). The form is filed by May 15 to the county assessor unless an extension is granted in writing. **This form is confidential.**
(SF 53854)



Forms and Memos

- **Form 103-T Return of Special Tools**

[IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by the taxpayer to report special tooling, such as tools, die, jigs, patterns, fixtures, etc., owned and not owned on the assessment date. **This form is confidential.** (SF 22667)



Forms and Memos

- **Form 104 Business Tangible Personal Property Return**
[IC 6-1.1-31-1]

This non-confidential form is used as a summary form for taxpayers reporting on Form 102 or 103. (SF10068)

- **Form 104-SR Single Return Business Tangible Personal Property**
[IC 6-1.1-31-1]

This form is filed by the taxpayer as a list of business tangible personal property; the form must also include a copy of Form 103-SR. It is filed with the county assessor by May 15 unless an extension is granted in writing. (SF 53855)



Forms and Memos

- **Form 106 Schedule of Adjustments to Business Tangible Personal Property Return**

[IC 6-1.1-31-1]

This form is filed with the township assessor, if any, or county assessor by May 15 (or up to June 14 with extension) and is used by a taxpayer who claims any adjustment(s) on his/her business personal property tax return. Filed with Form 102 or 103. **This form is confidential.** (SF 12980)



Forms and Memos

- **Form 113 Notice of Assessment by Assessing Official (Real Property)**

[IC 6-1.1-4-22 and IC 6-1.1-9-1]

This form serves as notification to the property owner that an assessing official is increasing the assessment of the identified real property. This action is normally associated with increasing the assessment for a previous year because there is evidence of omitted or undervalued property. It is also used for the current year when there has been no physical change to the property, but omitted or undervalued property is evident. (SF 46725)



Forms and Memos

- **Form 113/PP Notice of Assessment/Change (By an Assessing Official) (Personal Property)**

[IC 6-1.1-3-20 and IC 6-1.1-9-1]

This form serves as notification to the property owner that an assessing official is changing the assessment of his or her personal property. For personal property, this action is normally associated with increasing the assessment due to a mathematical error on the filed return, an exemption claimed on the return is being disallowed, or the owner has failed to file a personal property return. It is also used by the township assessor, if any, or county assessor to reflect changes to the taxpayer's ERA claim. (SF 21521)



Forms and Memos

- **Form 114 Notice of Hearing on Petition (By Property Tax Assessment Board of Appeals) (Real Property)**

[IC 6-1.1-15-1 and IC 6-1.1-31-1]

This notice is sent to a taxpayer who has appealed a real property assessment to the PTABOA. The PTABOA is responsible for giving the petitioner thirty (30) days advance notice of the established time of the petitioner's hearing.
(SF 49149)



Forms and Memos

- **Form 115 Notification of Final Assessment Determination**
[IC 6-1.1-15-1 and IC 6-1.1-31-1]

This form is used to notify the taxpayer of the PTABOA's determination concerning an assessment appeal. It is used for real and personal property assessment determinations by the PTABOA on appeals (Form 130) and on the PTABOA's own motion. A taxpayer may appeal this decision to the Indiana Board of Tax Review by filing a Form 131 within forty-five (45) days of the mailing of this notification.
(SF 20916)



Forms and Memos

- **Form 122 Report of Assessment for Omitted or Undervalued Property Assessment and Assessment Penalty (Real and Personal Property)**
[IC 6-1.1-9-1]
This form is used to notify a taxpayer of the assessment of omitted or undervalued property. (SF 9283)



Forms and Memos

- **Form 122A Report to County Auditor of Added Assessments and Assessment Penalties (Personal Property)**
[IC 6-1.1-9-2]

This form is filed with the county auditor by the assessing official to document increased assessments or penalties imposed on one or more taxpayers. The form notifies the auditor of the assessment year of the added assessment and the total assessment to be put on the assessment rolls. The form also identifies the type and amount of penalty, if any, to be added to the tax billing. (SF 22691)



Forms and Memos

- **Form 130 Petition to the Property Tax Assessment Board of Appeals for Review of an Assessment (Real and Personal Property)**

[IC 6-1.1-15-1]

This form is filed with the county assessor by the taxpayer requesting a review by the PTABOA. This form must be filed within forty-five (45) days after notice of the assessment (Form 2, 11, or 113) is given to the taxpayer or, if no notice is given, by the later of May 10 of the year or forty-five (45) days after the date of the tax bill. This form may only be filed with the county assessor. (SF 21513)



Forms and Memos

- **Form 131 Petition to the Indiana Board of Tax Review for Review of Assessment (Real and Personal Property)**

[IC 6-1.1-15-3]

This form is filed by a taxpayer or county assessor (if either party disagrees with the PTABOA's ruling) requesting the Indiana Board of Tax Review to review the assessment. This form must be filed not later than forty-five (45) days after the date of the final determination (Form 115) of the respective PTABOA. The party filing the appeal must serve a copy on the other party. (SF 42936)



Forms and Memos

- **Form 132 Petition to the Indiana Board of Tax Review for Review of Exemption (Real and Personal Property)**

[IC 6-1.1-11-7]

Within thirty (30) days after the mailing of notice of the denial of an exemption application by the PTABOA, the taxpayer can appeal the determination to the Indiana Board of Tax Review. The taxpayer must file this form with the Indiana Board of Tax Review as well as provide a copy to the county assessor. (SF 21514)



Forms and Memos

- **Form 133 Petition for Correction of an Error (Real and Personal Property)**

[IC 6-1.1-15-12]

The owner of tangible property may petition to correct certain errors that are outlined in IC 6-1.1-15-12. The petition is filed with the county auditor and the correction must be approved by at least two (2) of the following: the township assessor, if any; the county auditor; and the county assessor. If two (2) of the officials deny the correction, the petition is sent to the PTABOA for review. The PTABOA issues a determination to the petitioner who has the right to appeal the determination to the Indiana Board of Tax Review within forty-five (45) days. (SF 12483)



Forms and Memos

- **Form 134 Joint Report by Taxpayer/Assessor to the County Board of Appeals of a Preliminary Informal Meeting [IC 6-1.1-15-1]**

This form is a record of any preliminary meeting between the township assessor, if any, or county assessor and the property owner regarding an assessment appeal on real property or personal property. This meeting is informal and intended to resolve the appeal prior to the PTABOA hearing. The taxpayer and assessing official are required to sign and complete this form. The assessing official then sends the report to the county auditor and PTABOA. (SF 53626)



Forms and Memos

- **Form 135 Affidavit of Destroyed or Removed Property (Real)**

[IC 6-1.1-31-1]

This form is to be used to petition for removal of one or more assessments from real estate due to the removal of or destruction of improvements resulting from fire, flood, etc.

This form is used when events occur that are not deemed a disaster and should not be used in lieu of a Form 137-R when a disaster occurs. This form is for single events to improvements on one parcel. (SF 51536)



Forms and Memos

- **Form 136 Application for Property Tax Exemption (Real and Personal Property)**

[IC 6-1.1-11-3]

The individual or organization that files this form is applying for a property tax exemption based on the ownership and/or use of the tangible property. To be eligible, the applicant must meet certain criteria as outlined in IC 6-1.1-10. This application must be filed with the county assessor on or before May 15 of the assessment year and must be re-filed every even year unless the property continues to meet the requirements for an exemption under IC 6-1.1-10-16, 21, or 24. (SF 9284)



Forms and Memos

- **Form 136 Application for Property Tax Exemption (Real and Personal Property)**

Note: In 2014, Senate Enrolled Act 420 (SEA 420 - 2014) changed the assessment date (starting in 2016), as well as other reporting due dates.

Section 20 of SEA 420 – 2014 amends IC 6-1.1-11-3 so that, for an assessment date in a year **beginning *after* December 31, 2015**, the deadline to submit a property tax exemption application to the county assessor is April 1 of the year containing the assessment date. If the county property tax board of appeals denies the application, it has no later than April 25 to provide notice to the taxpayer.



Forms and Memos

- **Form 137R Petition for Survey and Reassessment – Real or Personal Property Partially or Totally Destroyed by Disaster (Real and Personal Property)**

[IC 6-1.1-4-11]

A person may file this form to petition for reassessment following the destruction of property due to a disaster. The petition may not be made after December 31 of the year in which the taxes which would first be affected by the reassessment are payable. **Note:** As a result of the case *Scheid v. Indiana State Tax Board*, the theory that many properties have to be involved in order for the situation to be considered a disaster is no longer valid; a disaster may happen to a single family residence without any other properties involved. (SF 17592)



Forms and Memos

- **Form 138 Notice of Defect in Completion of Assessment Appeal Form (Real Property)**

[IC 6-1.1-31-1]

This form is used by the county assessor or auditor to notify a petitioner of a defect in a submitted appeal form. This notice identifies the defect in the petition and gives the petitioner thirty (30) days from the date of the notice to file a corrected copy of the petition with the appropriate official. The Indiana Board of Tax Review uses the same form to identify defects in the filing of Form 131 petitions.

Petitioners have thirty (30) days to correct the petition and resubmit the corrected form to the Indiana Board of Tax Review. (SF 43087)



Forms and Memos

- **Form 322 Application for Deduction from Assessment on Rehabilitated Dwellings (Real Property)**

[IC 6-1.1-12-18]

The application for deduction must be filed with the county auditor in the year in which the addition to the assessed value is made. If the notice of the addition to assessed value is not given to the property owner before December 1 of that year, this form may be filed no later than thirty (30) days after the date of mailing the notice. There are a number of requirements that must be met before this deduction is applicable. The deduction applies for no more than five (5) years. (SF 49568)



Forms and Memos

- **Form 322A Application for a Deduction from Assessed Valuation of Rehabilitated Structures Over 50 Years Old [IC 6-1.1-12-22]**

The application for deduction must be filed with the county auditor in the year in which the addition to the assessed value is made. If the notice of the addition to assessed value is not given to the property owner before December 1 of that year, this form may be filed not later than thirty (30) days after the date of the mailing of the notice. There are fewer eligibility restrictions on this deduction and all types of property qualify. The property must be at least 50 years old before the date of application and the rehabilitation cost must be at least \$10,000. (SF 49567)



Forms and Memos

- **CF-1/PP Compliance with Statement of Benefits Personal Property**

[IC 6-1.1-12.1-4.5]

This form is filed yearly with the Form 103-ERA. It is filed with the designating body to show the extent to which there has been compliance with the Statement of Benefits. This form must be filed between March 1 and May 15 in each year unless an extension is granted. (SF 51765)



Forms and Memos

- **CF-1/RP Compliance with Statement of Benefits Real Estate Improvements**

[IC 6-1.1-12.1-4.5]

Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits. Any specific information on the individual's salary information is **confidential**. (SF 51766)



Forms and Memos

- **EZ-2 Enterprise Zone Investment Deduction Application**
[IC 6-1.1-45]

This form is filed with the county auditor showing the deduction claimed for either real or personal property per the instructions on the form. The form must be filed between March 1 and May 15 of the assessment year unless an extension has been granted for up to thirty (30) days after the May 15 deadline. **The records in this form are confidential.** (SF 52501)



Forms and Memos

- **G and O Property Schedule for Oil and Gas Well Assessment Form 1**

[IC 6-1.1-4-12.4, 12.6]

This form is filed with the township assessor, if any, or county assessor by May 15 each year listing the working and royalty interest computations for oil and gas wells. **This form is confidential.** (SF 9931)



Forms and Memos

- **HC-10 Claim for Homestead Property Tax Standard/Supplemental Deduction**
[IC 6-1.1-12-37]

An individual who owns or is buying property under recorded contract that constitutes the individual's principal place of residence completes and signs this form on or before December 31 and files or postmarks it on or before the following January 5 (in the case of real property) or, in the case of a personal property mobile or manufactured home, files the form during the twelve (12) months before March 31 of the year for which the deduction is sought to receive the homestead standard and supplemental deductions (and 1% tax cap) for the corresponding assessment date. (SF 5473)



Forms and Memos

- **SB-1/PP Statement of Benefits Personal Property**
[IC 6-1.1-12.1]

This form must be filed with the designating body before a person installs new manufacturing equipment, research and development equipment, logistical distribution equipment, and/or information technology equipment for which the person wishes to claim the deduction. (SF 51764)



Forms and Memos

- **SB-1/RP Statement of Benefits Real Estate Improvements**
[IC 6-1.1-12.1]

This form is filed with the designating body before the redevelopment or rehabilitation of real property for which the person wishes to claim a deduction. (SF 51767)



Forms and Memos

- **SES/WPD Statement for Deduction of Assessed Valuation (Attributed to Solar Energy System, Wind, Geothermal, or Hydroelectric Power Device) (Real Property and Annually Assessed Mobile Homes)**

[IC 6-1.1-12-27.1, IC 6-1.1-12-30, IC 6-1.1-12-35.5]

This deduction application is relevant to annually assessed mobile/manufactured homes, state distributable property, personal property, and real property. With respect to real property or a solar power device assessed as distributable or personal property, the form must be completed and signed on or before December 31 and filed or postmarked on or before the following January 5, and with respect to a



Forms and Memos

- **SES/WPD** con't.
personal property mobile home, filed during the twelve (12) months before March 31 of each year for which the deduction is sought. With respect to geothermal and hydroelectric deductions, an application must be filed annually, even for real property. However, a person who receives a solar energy system, wind power device, hydroelectric power device, or geothermal energy heating or cooling device deduction for a particular year and remains eligible for the deduction for the following year is not required to re-apply for the deduction. The Indiana Department of Environmental Management must certify the hydroelectric power device or geothermal system for which a deduction is sought. (SF 18865)



Forms and Memos

- **UD Form 45 Annual Report**

[IC 6-1.1-8-19]

All public utility companies (water, sewage, electric, pipeline, telephone, telegraph, and bus companies) are required to file an annual report with the DLGF. **This report is confidential.** (SF 40408)



Forms and Memos

- **SF 7878 Mobile Home Permit**

[IC 6-1.1-7-10]

A mobile home may not be moved from one location to another unless the owner obtains a permit to move the mobile home from the county treasurer. This form is also required to sell/transfer title.



Forms and Memos

- **SF 23261 Power of Attorney (Real and Personal Property)**
[IC 6-1.1-31-1]
An individual who represents the property owner in matters associated with the owner's assessment must have a power of attorney form signed by the property owner. The power of attorney form must be notarized.



Forms and Memos

- **SF 43709 Statement of Mortgage or Contract Indebtedness for Deduction from Assessed Valuation**
[IC 6-1.1-12-1, 2]

The applicant completes and signs this form on or before December 31 and files or postmarks it on or before the following January 5 (in the case of real property) or, in the case of a personal property mobile or manufactured home, files the form during the twelve (12) months before March 31 of the year for which the deduction is sought. On the date the application is filed, the applicant must own or be buying under contract the real property or personal property mobile or manufactured home. The mortgage, contract, or memorandum (including a home equity line of credit) must be recorded in the county recorder's office.



Forms and Memos

- **SF 46021 Sales Disclosure Form (Real Property)**

[IC 6-1.1-5.5]

Both the buyer and seller of real property complete the form prior to the filing of the conveyance document with the county auditor. All information on the form must be completed and the form must be signed. **Telephone and Social Security numbers are confidential under IC 6-1.1-5.5-3(d).**



Forms and Memos

- **SF 55853 STANDARD FORM AGREEMENT - TO FOREGO PTABOA HEARING OR TO STIPULATE TO ASSESSED VALUE BY WAY OF APPRAISAL**

[IC 6-1.1-15-2.5]

Indiana Code 6-1.1-15-2.5 allows a taxpayer and township assessor (if applicable) or county assessor to enter into a written agreement to:

- 1) forego a Property Tax Assessment Board of Appeals (“PTABOA”) hearing and directly appeal to the Indiana Board of Tax Review; or
- 2) stipulate to the assessed value of disputed property by way of an independent appraisal that the PTABOA will then use in its determination.



Forms and Memos

- **SF 55853 STANDARD FORM AGREEMENT - TO FOREGO PTABOA HEARING OR TO STIPULATE TO ASSESSED VALUE BY WAY OF APPRAISAL** con't.

If the taxpayer and assessor choose to enter into such an agreement, the agreement must be entered into by both parties within 120 days after the taxpayer's notice of review was filed. This agreement will not prohibit a taxpayer and assessor from resolving issues regarding assessed value or deductions in an informal conference under IC 6-1.1-15-1(i). When the agreement is made, the assessor must immediately forward the agreement to the PTABOA. **This form must be notarized.**



Forms and Memos

- **SF 51781 Indiana Property Tax Benefits**

[IC 6-1.1-12-43]

This form lists the most common tax deductions available to persons who own or are purchasing property.

- **NOTE: Some forms, other than those listed as confidential, may have certain parts that are confidential. Statutes related to confidentiality include, but are not limited to, IC 6-1.1-5.5-3 and 5, IC 6-1.1-12.1-5.1 and 5.3, IC 6-1.1-12.1-5.6, IC 6-1.1-35-9, IC 6-1.1-35-11, IC 6-1.1-35-12, and IC 6-1.1-42-31.**



Forms and Memos

II. Memos:

Please note that memoranda and guidance are intended to be an informative bulletin; it is not a substitute for reading the law.

- **DLGF Website:** All current and previous memoranda and presentations are available on the DLGF's website (see <http://www.in.gov/dlgf/2444.htm>), and are posted in chronological order.
- **ListServe:** The DLGF has a variety of distribution lists (e.g. Assessors; Auditors; etc.). To sign up for a distribution list, see <http://www.in.gov/dlgf/7063.htm?WT.ac=newsandnotices> .



Forms and Memos

- Like the forms, there are many memos; however, this presentation will highlight some recent and pertinent memos.
- **Legislative Changes Affecting Qualifications for Local Assessors** (see http://www.in.gov/dlgf/files/pdf/150701_Schaafsma_Memo_Legislative_Changes_Affecting_Qualifications_for_Local_Assessors.pdf).

This memo addresses the qualifications for County and Township Assessor candidates, as well as the salary increases for attaining a Level II or Level III assessor-appraiser certification. Qualifications for Assessor office employees is also addressed (see the FAQ's later in the presentation).



Forms and Memos

- **Business Personal Property Superabatement** (see [http://www.in.gov/dlgf/files/pdf/150603 -
Schaafsma Memo -
Business Personal Property Superabatement.pdf](http://www.in.gov/dlgf/files/pdf/150603_-_Schaafsma_Memo_-_Business_Personal_Property_Superabatement.pdf)).
Senate Enrolled Act 1 (SEA 1 – 2015) provides for an abatement deduction for up to 20 years on select business personal property (“superabatement”).



Forms and Memos

- **Legislative Changes Affecting the Assessment of Big Box and Commercial Non-Income Producing Properties** (see [http://www.in.gov/dlgf/files/pdf/150518 - Schaafsma - Assessment of Big Box and Commercial Non-income Producing Properties.pdf](http://www.in.gov/dlgf/files/pdf/150518_Schaafsma_Assessment_of_Big_Box_and_Commercial_Non-income_Producing_Properties.pdf)).

Senate Enrolled Act 436 (SEA 436-2015), effective retroactive to March 1, 2014, defines the applicability of the legislation; the requirement to use the cost approach; the appeal of Big Box Retail Store assessments; and the assessment of Commercial Non-Income producing properties.



Forms and Memos

- **Legislative Changes Affecting Personal Property Assessments** (see http://www.in.gov/dlgf/files/pdf/150518_-_Schaafsma_Memo_-_Legislative_Changes_Affecting_Personal_Property_Assessments.pdf).

There were a variety of changes concerning personal property assessments. Senate Enrolled Act 374 (SEA 374-2015) addressed the year of acquisition for personal property, amended personal property returns, and the simplification of filing personal property returns. The exemption for personal property with an acquisition cost under \$20,000 was also addressed (effective July 1, 2015).



Forms and Memos

- **Legislative Changes Affecting the Assessment of Agricultural Land and Excess Residential Land** (see <http://www.in.gov/dlgf/files/pdf/150513> - [Schaafsma Memo](#) - [Assessment of Agricultural Land and Excess Residential Land.pdf](#)).

SEA 436-2015 amended the definition of agricultural land use; using the same Soil Productivity Factors for the March 1, 2015 assessment date; reverting the agricultural base rate for the March 1, 2015 assessment date back to \$2,050 per acre, as well as changing the formula for calculating the base rate; and the burden of proof in the reclassification of real property.



Forms and Memos

III. Frequently Asked Questions:

Q: Should the Assessor receive \$1,000.00 for Level II and \$2,500.00 for Level III?

A: Section 5 of SEA 426 adds IC 36-2-5-3.5, which requires the county fiscal body to establish a salary schedule (**the salary ordinance**) in which the salary of a county or township assessor with a Level III certification is at least \$1,500 more than the salary of a county or township assessor with a Level II certification.



Forms and Memos

A: con't.

If a county or township assessor with a Level II certification attains a Level III certification by January 1 of the third year of his or her term of office, the assessor is entitled to receive the salary increase as of the date he or she attains the Level III certification. Likewise, the county fiscal body must establish a salary schedule (**the salary ordinance**) in which the salary of county or township deputy assessor who has attained a Level II or Level III certification is at least \$500 more than the salary of a deputy assessor who has not attained a Level II or a Level III certification, beginning on the date the deputy assessor attains the certification.



Forms and Memos

A: con't.

Section 5 also incorporates provisions that Section 4 deletes from IC 36-2-5-3(b), which currently governs the law concerning assessor salary increases. In other words, under IC 36-2-5-3(b) (before its amendment by SEA 426), the county fiscal body must provide for a county assessor or elected township assessor who has attained a Level II or Level III certification to receive annually an additional \$1,000 in salary (or \$500 in the case of a county or township deputy assessor). This requirement has been taken out of IC 36-2-5-3(b) and incorporated into IC 36-2-5-3.5, as introduced by SEA 426.



Forms and Memos

A: con't.

In sum, it is theoretically possible for a county or township assessor to experience a total salary increase due to receipt of certifications of at least \$2,500 after taking office or for a deputy assessor to experience a total salary increase due to receipt of certifications of at least \$1,000 after being hired.



Forms and Memos

Q: When it says "an employee who performs real property assessing duties must have attained the level of certification that the assessor is required to attain" I am assuming all of my employees that work in the real property department will then have to have attained level III before July 1st, 2017.

A: Only employees who are responsible for placing an assessed value on real property have to obtain the Level III by the deadline. A staff member who just gathers data or enters it into the system probably would not be subject to this requirement.



Forms and Memos

Q: We have recently sent out our Form 11's for 2015 payable 2016. As always, our main questions are relating to the word ***Improvement*** on the forms. Has this wording been questioned by any other counties and does the State/DLGF have any plans to remove this word from the forms? The taxpayers are extremely upset/irate about this word – because NO improvements have been made to their properties – or they have simply painted and although we increase them due to an annual adjustment – it is the wording that causes issues.



Forms and Memos

A: Over the past year or so, we have had several assessing officials complain/suggest we change the word “Improvements” to “Structures.” One of our staff attorney’s advised us that we should stick with “improvements” since it’s the term of art used by the statutes (see Indiana Code 6-1.1-4-15 and IC 6-1.1-4-24 below). However, as a compromise and to try and help avoid confusion, we added a note to the Form 11 (see <https://forms.in.gov/Download.aspx?id=4814>). Specifically, it states:



Forms and Memos

A: con't.

“*The term “Improvements” includes, but is not limited to, buildings, structures, fixtures, and appurtenances. It represents a value added to the value of the land to equal the property’s total market value-in-use. It should not be confused with improvements resulting from routine maintenance to the property, such as painting a house.”



Forms and Memos

A: con't.

IC 6-1.1-4-15

Appraisal; examination of buildings

Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, shall either appraise the property or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township or county assessor or the assessor's authorized representative may, after first making known the assessor's or representative's intention to



Forms and Memos

A: con't.

the owner or occupant, enter and fully examine all buildings and structures which are located within the township or county and which are subject to assessment.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.7; P.L.146-2008, SEC.69.



Forms and Memos

A: con't.

IC 6-1.1-4-24

Notice to county auditor of assessed value

Sec. 24. Immediately following an assessment or reassessment of real property, the county property tax assessment board of appeals shall notify the county auditor of the assessed value of the land and improvements so assessed. The county property tax assessment board of appeals shall give the notice on the form and in the manner prescribed by the department of local government finance. *(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.20; P.L.90-2002, SEC.40*



Forms and Memos

Questions??????



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